

CHECK - POST AT A GLANCE											CHECKPOST				
Sl. No.	State	Starting TIN no for State	Inbound	Outbound	Intra State	Non Registered Individual/Dealer	Entry Tax	Remarks	Source of FORM	Website	Value Limits for FORMs	North	South	Wxest	East
1	Andaman and Nicobar Islands	35	Tax Invoice with Correct TIN No	NA	NA	NA	NA	NA	NA	www.and.nic.in					
2	Andhra Pradesh	37	FORM X or 600 mandatory	FORM X or 600 mandatory	FORM X or 600 mandatory	Tax Invoice with Declaration			Online	www.apct.gov.in		Aminabad	Kurnool	Chirapally	Ichhapuram
3	Arunachal Pradesh	12	FORM DG1	NA	NA	DG - 01	Yes. Only in absence of TIN No	Entry Tax applicable in absence of TIN No.	Online	www.arunachalpradesh.nic.in					
4	Assam	18	FORM 62 for commercial Goods and personal Goods FORM 61 is required. FORM 61 to be collected from sales Tax	Sales Tax clearance certificate. (FORM 63)	FORM 64	FORM 62 (Taxable Goods for personal use or consumption)			Online	www.assamgovt.nic.in	All personal shipment destined to the state of Assam is exempt from payment of Sales Tax except –.... This is limited to ` 10,000 and weight up to 5 kg.	Baxirhat	Baxirhat	Baxirhat	Baxirhat
5	Bihar	10	FORM D IX for Taxable Goods above 10000 and personal Goods FORM C X above 10000	FORMD X for Taxable Goods	FORM D- VIII	Affidavit Copy	Yes	Above Rs.10000/- Entry Tax levied on Non Registered Dealer.	Online	www.biharcommercialtax.gov.in	Shipments below Rs.10000 do not require FORM but Entry Tax will be applicable on them	Mohaniya	Dobhi		
6	Chandigarh	04	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	TIN No. is must for commercial cons & incase of individual cons Declaration is mandatory	NA	www.chandigarh.gov.in		Lalru	Lalru	Lalru	Lalru
7	Chhattisgarh	22	Receiver TIN no.	TIN no.of Consignor and Consignee		Tax Invoice with Declaration	NA	TIN No. is must for commercial cons & incase of individual cons Declaration is mandatory	NA	www.comtax.cg.nic.in		Chichola	Chichola	Chichola	Saraipalli
8	Delhi	07	FORM T2	NA		Tax Invoice with Declaration	NA	TIN No. is must for commercial cons & incase of individual cons Declaration is mandatory	Online	www.dvat.gov.in					
9	Goa	30	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	TIN No. is must for commercial cons & incase of individual cons Declaration is mandatory	NA	www.goasalestax.com		Ramnagar	Ramnagar	Ramnagar	Ramnagar
10	Gujarat	24	FORM 403 Online Must	FORM 402		FORM 403	NA	CST and VAT number of Shipper & Consignee is mandatory on FORMs & Online FORM 402 / 403 required for specified Goods.FORM 405 for T.P.	Online	www.commercialtax.gujarat.gov.in		Shamlaji	Bhilad	Bhilad	Songadh
11	Haryana	06	Tax Invoice with Correct TIN No	NA	NA	Tax Invoice with Declaration	NA	TIN No. is must for commercial cons & incase of individual cons Declaration is mandatory	NA	www.haryanatax.com					
12	Himachal Pradesh	02	FORM 26 and Consignor/Consignee TIN no.	FORM 26 and Consignor/Consignee TIN no.	NA	Entry Tax	Yes	TIN No. is must if not mentioned then Entry Tax is levied. Individual & Non Registered Dealers, Entry Tax is levied @5% on the value & Government Bodies @3%	Online	http://hptax.gov.in		Barauti	Barauti	Barauti	Barauti
13	Jammu & Kashmir	01	VAT 65 is registered customer for above Rs 5000. Unregistered customer has to pay Entry Tax of 13.5% on Invoice value	VAT 58 for registered customer and declaration for non registered customer.	NA	Entry Tax	Yes	Value of Goods upto Rs.4999/- may be moved without restriction. Entry Tax is levied in case of Non Registered Dealers and Individual.	Manual	http://jkcomtax.gov.in	VAT FORM 65 duly signed by the Consignor is a must for all inbound commercial shipments valued over Rs. 4999 /-	Lakhannpur	Lakhannpur	Lakhannpur	Lakhannpur
14	Jharkhand	20	FORM 504 J mandatory.	FORM 504 B mandatory			NA		Online	www.jharkhandcomtax.nic.in					
			Sugam G (JVAT 504G)	Sugam B (JVAT FORM 504B)	Sugam P (JVAT504 P- for more than value of 50000)	FORM JVAT 502 (OR) FORM JVAT 503	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	www.jharkhandcomtax.nic.in	Sugam P (JVAT504 P) is mandatory for Intra state movement. (If Invoice Value more than Rs.50000) The FORM has to be generated online from JVAT	Rajauli	Bhilaipahari	Bhilaipahari	Bhilaipahari
			FORM 50 A	TP					Online	www.jharkhandcomtax.nic.in					

15	Karnataka	29	E Sugam must for any amount from other state to karnataka	E Sugam	E-SUGAM Mandatroy	Tax Invoice with Declaration	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	www.ctax.kar.nic.in	SUGAM is applicable on all the notified Goods for outbound from Karnataka & intra state. Shipments of Banks/ Financial and Educational Institutions who are not registered with sales Tax department can travel with a Printed Declaration on Letter head from respective Institution. If value exceeds from Rs. 49999/- then these shipments can travel with the Permission of Joint Commissioner of Commercial Tax department	Zalkhi	Attibele	Nippani	Hoskotti
16	Kerala	32	1)For saleable Goods Tax Invoice with TIN no. and FORM 8F. 2) Stock Transfer - Delivery note(FORM 15) and FORM 8F. Personal transaction requires certificate of ownership(FORM 16). Job work transaction- customer should meet the local STO and obtain permission order. Exhibition cum sale - Customer should get a copy of temporary traders certificate (Transction slip is Mandatroy) In case of Transction slip is not avaiable and the value less then 5000 Customer ID proof /purchase order /declaretion ..and checkpost inspection are Mandatory	1)For saleable Goods Tax Invoice with TIN no. and FORM 8F. 2) Stock Transfer - Delivery note(FORM 15) and FORM 8F. Personal transaction requires certificate of ownership(FORM 16). Job work transaction- customer should meet the local STO and obtain permission order. Exhibition cum sale - Customer should get a copy of temporary traders certificate	Tax Invoice with CorrectTIN No	FORM 16 (value above 4999)	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons., Transaction Slip MUST	Online	www.keralataxes.gov.in	4999/-	Muthanga/ Walayar	Muthanga/ Walayar	Muthanga/ Walayar	Muthanga/ Walayar
17	Lakshadweep	31	Tax Invoice with Correct TIN No	NA	NA	NA	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	NA	www.lakshadweep.nic.in					
18	Madhya Pradesh	23	FORM 49 is mandatory for 34 items and personal Goods FORM50 with two copies and customer seal & sign	FORM 49 is mandatory for 11 items and apart from 11 items Rajasthan FORM 47 is required.....FORM 49 (On Notified Goods)	Tax Invoice with CorrectTIN No	FORM 50	NA	Declaration & Photo ID is must for Individual Cons.	Online	www.mptax.mp.gov.in		Sendhwa	Soyet	Burhanpur	
19	Maharashtra	27	Tax Invoice with CorrectTIN No		NA		NA		NA	www.mahavat.gov.in		Bhilad	Palasner		
20	Manipur	14	FORM 27	FORM 28	NA	Special Permit from SalesTax Dept.	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Manual	www.manipur taxation.nic.in					
21	Meghalaya	17	FORM 40 for Taxable Goods and FORM 35 for non Taxable Goods	FORM 37 for Taxable Goods and FORM 35 for non Taxable Goods	NA	Special Permit with Annexure from Sales Tax Dept.	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	www.megvat.nic.in					
22	Mizoram	15	FORM 33	NA	NA	FORM 34	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	www.mizoram.nic.in					
23	Nagaland	13	FORM 23	FORM 24		FORM 24	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	www.nagaland.nic.in					

24	Orissa	21	FORM 402 mandatory. If customer is issuing FORM 402 A then he should pay Entry Tax	1.FORM 402 for RD. 2.FORM 402A for NRD	FORM 32	FORM 402A	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Online	http://orissatax.gov.in/		Jamshola	Girisola	Sohela	Jamshola
25	Pondicherry	34	Tax Invoice with Correct TIN No	FORM JJ	NA	Tax Invoice with Declaration	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Manual	www.vat.pon.nic.in					
26	Punjab	03	FORM VAT 36 for saleable Goods. Entry Tax for 35 items for registered customers on Import site. Entry Tax for personal Goods is applicable.	FORM VAT 36 is mandatory	VAT 12A (FOR NOTIFIED Goods)	Affidavit From Consignee on Stamp Paper	Yes	Value of Goods upto Rs.9999/- may be moved out without restriction.	Online	www.pextax.com	Goods (other than Tax free Goods) up to value of Rs 10,000/- may be moved (inward and outward) without restriction - but only for registered dealer Few products like readymade garment and hosiery - the exemption is extended to Rs. 50,000/-	Sambhoo	Sambhoo	Sambhoo	Sambhoo
27	Rajasthan	08	FORM 47A mandatory	FORM 49A mandatory	NA	Tax Invoice with Declaration	NA	Declaration is mandatory for Non Registered Dealer's Cons other wise 30% penalty would be levied.	Online	http://rajtax.gov.in/vatweb/		Shajapur	Nimbhaida	Ratanpur	Shajapur
28	Sikkim	11	FORM 25	FORM 26	NA	Tax Invoice with Declaration & Entry Tax @ 1 %	Yes	Seal, Signature of Consignee and Shipper along with Sales Tax Dept.is mandatory.	Online	www.sikkim.gov.in					
29	Tamil Nadu	33	Tax Invoice with Correct TIN No	FORM JJ	NA	Tax Invoice with Declaration Of Consignee	NA	TIN No.of Shipper & Consignee is must on all Commercial Cons.	Manual	www.tnvat.gov.in					
30	Tripura	16	FORM 25 for Taxable items. Road permit is required for Non Taxable items	FORM 27	NA	Tax Invoice with Declaration Of Consignee	NA	Transporter have to be registered under the Tripura VAT Act.Further,Transporters have to carry FORM XXV while carrying Taxable Goods in Tripura.	Manual	www.tripura.nic.in					
			FORM XXVI	FORM XXVI	NA	Tax Invoice with Declaration Of Consignee	NA		Manual	www.tripura.nic.in					
31	Telangana	36	FORM X or 600	FORM X or 600	FORM X or 600	Tax Invoice with Declaration	NA		Online	https://www.tgct.gov.in					
32	Uttaranchal	05	FORM 16	NA	NA	FORM 17	NA	Value of Goods upto Rs.4999/- may be moved out without restriction.	Manual	www.gov.ua.nic.in	For inbound shipment, no FORM is for inbound shipments up to 5000/-	Narshan	Narshan	Narshan	Narshan
33	Uttar Pradesh	09	FORM 38 (E Sancharan) for Taxable item above Rs. 5000. Declaration required for personal Goods	For saleable Goods CST and TIN No. above 5000. Declaration required for personal Goods	NA	FORM 39	NA	Cons can travel on manual FORMs too	Online	www.tradetax.up.nic.in		Mohan Nagar	Mohan Nagar	Mohan Nagar	Nobatpur
34	West Bengal	19	FORM 50 A	Tax Invoice and RC Copy of booking customer. FORM 51	NA	FORM 50A & Entry Tax @ 1%	Yes	TIN No.and PAN No. are mandatory for Inbound Cons.	Online	www.wbcomtax.nic.in		Chirkunda	Chirchira	Chirchira	Dalkola
			FORM 50 A	FORM 51	NA	FORM 50A & Entry Tax @ 1%	Yes		Online	www.wbcomtax.nic.in					

General Requirements for Commercial Cons :

Any commercial shipment picked up for transit on our Ground network should have:

- Four copies of Invoice (1+3)
- TIN / CST no. of shipper & Consignee in case of commercial transaction is mandatory in all states.
- Shipper is under obligation to mention valid TIN / CST no of self and Consignee on the commercial Invoice and regulatory paperwork at the time of handing over the shipment to Spoton.
- Shipments consigned to individuals who do not have TIN no, a declaration from Consignee / shipper that the Goods are not for sale and for personal consumption apart from other conditions as laid down in respective States VAT Regulations.
- E-waybill generation has been implemented in most of the states. Consignee/ shipper is expected to comply registration process and follow online process for e-waybill generation

Disclaimer:

State VAT Rules & Regulations are subject to change from time to time. Shippers / Consignees are, therefore, advised to seek independent verification before tendering any consignment to Spoton. Spoton disclaims all responsibility and accepts no liability for the consequences of any person acting or refraining from acting on the information given in this guide.

The Shipper/Consignee should furnish such information and documents to Spoton as may be necessary to comply with the requirements of the local laws of the States through which the consignment is likely to pass en route to destination. Spoton is under no obligation to enquire into the correctness or sufficiency of such information or documents.

Regulatory paperwork is based on the Rules and Regulations of the State concerned. Practice could be different than the Rules & Regulations in some of the States.